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Release Date: 12/24/2009

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From:

Sent: Thursday, November 19, 2009 11:55:13 AM

To:

Cc:

Subject: RE: Question

A CDP notice does not have to be sent in this case because I.R.C. § 6320 does not apply to liens that arise under I.R.C. § 6324.

Please let me know if you have any additional questions.

Thanks!